



# WASHOE COUNTY

"Dedicated To Excellence in Public Service"

www.co.washoe.nv.us

CM/ACM JS  
Finance LC  
DA \_\_\_\_\_  
Risk Mgt. DE  
HR \_\_\_\_\_  
Other \_\_\_\_\_

## STAFF REPORT BOARD MEETING DATE: DECEMBER 9, 2014

**DATE:** November 19, 2014  
**TO:** Board of County Commissioners  
**FROM:** Linda Jacobs, Deputy Treasurer  
328-2515 [ljacobs@washoecounty.us](mailto:ljacobs@washoecounty.us)  
**THROUGH:** Tammi Davis, Treasurer  
**SUBJECT:** **Approve and Execute Resolution Authorizing the Washoe County Treasurer to Transfer to Other Governmental Entities, Real Property held in Trust Due to Property Tax Delinquencies and Other Matters Properly Related Thereto. (Commission Districts 2 and 3)**

### SUMMARY

A resolution authorizing the County Treasurer to transfer real property held in trust due to property tax delinquencies

**Washoe County Strategic Objective supported by this item:** Sustainability of our financial, social and natural resources.

### PREVIOUS ACTION

This is the annual delinquent property tax auction process per NRS 361.585 and Washoe County Code, Section 20.471 – Board of County Commissioners are required to address this issue.

### BACKGROUND

In accordance with the Washoe County Code, Section 20.471, the parcels listed in the Tax Delinquent books have been reviewed for public need by the Nevada Department of Transportation, Washoe County School District, the Community Services Department including Parks Planning, Utilities, Engineering and Roads, United States Forest Service, Bureau of Land Management, Regional Transportation Commission, University of Nevada, and the Cities of Reno and Sparks. The attached Resolution lists those properties for which the benefits of public ownership outweigh the proceeds, which would otherwise be derived from sale to the general public.

A copy of the 2014 Tax Delinquent Lands Book, which identifies all properties held in trust by the Treasurer, was provided to the Board on 10/14/14 Agenda Item #10H. The book is on file in the Manager's Office.

AGENDA ITEM # 8L2

Government entities have requested that 3 parcels be withheld. After proper notification the parcels not redeemed will be transferred to the requesting entities.

### **FISCAL IMPACT**

Payment of delinquent taxes for properties requested by Public Agencies, as listed on exhibit "A", will be made from the following funds indicated:

1. Parcels requested by the City of Reno for street use are exempt from payment of delinquent taxes as per NRS. 361.603 (5).
2. Parcels requested by the Truckee Meadows Water Authority for utility/water use are not exempt from payment of delinquent taxes as per NRS. 361.603 (5) and will be paid by them prior to transfer.

The cost to Washoe County is estimated at \$360.00 in lot book fees (title search) expensed to account cost center 113100 GL Account 710100 Professional Services. The total amount of delinquent taxes due is \$11,832.33.

### **RECOMMENDATION**

It is recommended that the Board of County Commissioners:

Approve and Execute Resolution Authorizing the Washoe County Treasurer to Transfer to Other Governmental Entities, Real Property held in Trust Due to Property Tax Delinquencies and Other Matters Properly Related Thereto.

### **POSSIBLE MOTION**

Approve and Execute Resolution Authorizing the Washoe County Treasurer to Transfer to Other Governmental Entities, Real Property held in Trust Due to Property Tax Delinquencies and Other Matters Properly Related Thereto.

A RESOLUTION AUTHORIZING THE COUNTY TREASURER TO TRANSFER TO OTHER GOVERNMENTAL ENTITIES, REAL PROPERTY HELD IN TRUST DUE TO PROPERTY TAX DELINQUENCIES AND OTHER MATTERS PROPERLY RELATED THERETO.

WHEREAS, after the expiration of the period of redemption for tax delinquent parcels of real property, the county tax receiver is required to execute and deliver deeds conveying title to such property to the county treasurer in trust for the use and benefit of the state and county, (NRS 361.585); and

WHEREAS, upon the order of the board of county commissioners entered upon the record of its proceedings, such tax delinquent parcels held in trust by the Treasurer may be conveyed in the manner required by state law after proper notice is given, (NRS 361.595); and

WHEREAS, attached to this resolution and incorporated herein is Exhibit A, a list of tax delinquent parcels held by the county treasurer in trust that the board of county commissioners desires to have conveyed to other governments as more specifically set forth in Exhibit A; and

WHEREAS, pursuant to NRS 361.603 local governments or the University System are authorized to acquire property held in trust by the county to serve a public purpose in return for the payment of the delinquent taxes; and

WHEREAS, pursuant to NRS 361.603 no delinquent taxes need be paid for property transferred to a local government for street, sewer or drainage uses, for use in a program for the rehabilitation of abandoned residential properties established by the local government pursuant to chapter 279B of NRS, or for use as open-space real property as designated in a city, county or regional comprehensive plan.

NOW THEREFORE BE IT HEREBY RESOLVED by the Washoe County Board of County Commissioners as follows:

1. The Washoe County Board of County Commissioners finds that transferring the parcels listed in Exhibit "A" would serve the public purposes stated in the exhibit.

2. The Washoe County Treasurer is hereby ordered pursuant to NRS 361.603 to transfer the parcels listed in Exhibit "A", item #1 and #2 to the governmental unit(s) for the purposes stated in Exhibit "A" in the manner required by state law after proper legal notice has been given.

3. If some irregularity or circumstance arises before the transfer of any certain parcel listed in the exhibits to this resolution such that in the opinion of the Washoe County Treasurer the public interest would best be served by withdrawing such a parcel from a sale or transfer, the Washoe County Treasurer is hereby expressly authorized to make such a withdrawal on behalf of the county. The Treasurer shall report to the board in writing his or her decision to make such a withdrawal and shall state the

reasons for the decision. The board may thereafter permit the parcel to remain in trust for the benefit of the state and county or may again order it be sold or transferred.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2014 by the following vote:

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

\_\_\_\_\_  
Chairman  
Washoe County Commission

ATTEST:

\_\_\_\_\_  
County Clerk

## EXHIBIT "A"

### 2014 Tax Delinquent Parcels to be withheld From Sale to the general public

1. The City of Reno has requested acquisition of one parcel for street use

<u>APN</u>	<u>BACK TAX</u>
003-340-04	\$25.16

2. The Truckee Meadows Water Authority has requested acquisition of two parcels for utility/water use:

<u>APN</u>	<u>BACK TAX</u>
051-562-03	\$50.25
051-592-10	\$11,756.92